

STATE CONTROLLER'S OFFICE
PERSONNEL/PAYROLL SERVICES DIVISION
P. O. BOX 942850
Sacramento, CA 94250-5878

DATE: March 2, 2017

PERSONNEL LETTER #17-006

TO: All Agencies/Campuses in the Uniform State Payroll System

FROM: Debra Spellman, Chief
Personnel/Payroll Services DivisionRE: **2016 FORM 1095-C DISTRIBUTION**

As of the date of this letter, just under 217,600 2016 Form 1095-Cs have been mailed to Civil Service and California State University employees. The State Controller's Office (SCO) estimates that approximately 60,000 additional employees will receive a 2016 Form 1095-C.

While processing the approximately 60,000 2016 1095-Cs that are remaining, SCO discovered a necessary programming change. The SCO is working diligently to thoroughly review the programming change and ensure that the impacted remaining 1095-Cs are correct prior to distribution. The SCO will mail the remaining 1095-Cs to employees as quickly as possible.

VIEWDIRECT REPORT – ACA 1095-C ISSUED

1. The SCO has provided departments and campuses a ViewDirect report that identifies employees who were already mailed a Form 1095-C. Agencies and campuses can access the report on ViewDirect. Refer to the ViewDirect Manual for access procedures.
 - a. Report ID: PDA1782
 - b. Report Name "ACA 1095-C Issued"
2. The report provides the following information:
 - a. Social Security Number
 - b. Employee Name
 - c. Position Status
 - d. Position Number

Once the remaining 1095-Cs have been distributed, the report will be updated to reflect all employees who were issued a 1095-C.

UNDELIVERABLE FORM 1095-C

The SCO return address is used for all Form 1095-Cs. The SCO will return all undeliverable Form 1095-Cs to each agency or campus for distribution to employees.

PURPOSE OF THE FORM 1095-C

1095-Cs are for informational purposes only and are not required to file taxes to the IRS. Employees may use Form 1095-B from their health coverage provider, if applicable, to substantiate individuals (including dependents) who were enrolled in minimum essential coverage for at least one day during the preceding calendar year.

Employees may need the information provided on Form 1095-C to assist the IRS in determining eligibility for a premium tax credit for purchasing individual health coverage through Covered California. The IRS will use information reported on the form to determine if the state is complying with the ACA's employer mandate or subject to a penalty.

REQUESTS FOR DUPLICATE 1095-Cs

Confirm that the employee is listed on ViewDirect report PDA1782 "ACA 1095-C Issued" prior to requesting a duplicate 1095-C. Do not request a duplicate 1095-C for an employee who is not listed on the report.

There is currently no charge for duplicate 1095-Cs. To request a duplicate 1095-C:

1. Verify that the employee was issued a 1095-C by reviewing report PDA1782, "ACA 1095-C Issued" on ViewDirect.
2. If the employee was issued a 1095-C, request a duplicate from ACA Online Support at (916) 322-3770 or by email at acasupport@sco.ca.gov. Include the employee's full name and the last four digits of their SSN in the request.

Duplicate 1095-Cs will be mailed directly to the address on file for the employee as of December 31, 2016.

ADDITIONAL ASSISTANCE

For more information about the Form 1095-C, visit the CalHR web site for Frequently Asked Questions (FAQ) Regarding Annual Health Care Coverage Statements at <http://www.calhr.ca.gov/employees/Pages/aca-new-health-care-forms.aspx>. Please direct employees to this web page if they have questions or need additional information on the contents of their Form 1095-C.

If you have additional questions related to ACA reporting or Form 1095-C, please contact ACA Online Support at (916) 322-3770 or by email at acasupport@sco.ca.gov.

DS: LD: SH: ACA